

PROPOSED CHECK-LIST FOR AUDIT OF CONFIDENTIAL FUNDS
ALLOTMENT RECORDS TO DETERMINE COMPLIANCE

1. Is there an Allotment Control Record (Form 619) for each allotment? Is it maintained in pencil or in ink?
2. Do the records maintained accurately reflect the current status of each allotment (i.e. - total allotment - cumulative obligations - total unliquidated obligations - expenditures - balance unobligated)?
3. Do the total allotments shown agree with the total of allotment advices (Form 716)?
4. Are field allotment advices (Form 527) or (507 - Obligation Authority) issued and recorded by setting up a Form 619 for each field sub-allotment and recording each as a decrease to the respective headquarters' Form 619?
5. Are obligations:
 - (a) Posted currently?
 - (b) Assigned a number?
 - (c) Established monthly for recurring items? (Compensation - integree expense, rents & utilities - printing - employee benefits (ret. & ins)).
 - (d) Supported by proper document or miscellaneous obligation record - Form 461?
6. Is there an obligation document file for each allotment, one for filing unliquidated documents, and one for liquidated documents? Does the total value of the file of the unliquidated obligation documents agree with the control records?
7. Are unliquidated obligations examined periodically to verify their correctness?
8. Is Form 882 - Notice of Obligation Incurred used? If so, to what extent?
9. Are obligation reference number and allotment number recorded on each voucher? (When more than one allotment is involved is breakdown shown)?

10. Are total estimated obligations of field stations recorded currently to the respective field sub-allotment control record?
11. Is the Monthly Summary Obligation record - Form 732 prepared accurately and forwarded promptly by the close of each month?
12. Is the list of firm obligations unliquidated at the close of each fiscal year accurately prepared and promptly forwarded to the Finance Division?
13. Are expenditures properly recorded and when necessary are obligations adjusted?
14. Are property requisitions and issues properly recorded? Reconciled to reports received from Logistics?
15. What is the procedure for recording expenditures? From the individual documents or from the machine tabulations provided by the Finance Division?
16. Are field expenditures, as reported and recorded by Finance Division, properly recorded on field sub-allotment control records?
17. Is the IBM expenditure run reconciled to allotment control records?
18. Is Form 123 used to report discrepancies to Finance Division?
19. Is the report on status of funds (Form 129) prepared and distributed monthly?
20. Is the monthly report of Logistics showing charges to the single allotment for transportation of things reconciled?
21. What corrective action is taken in the event an over-obligation and/or over-expenditure is reflected in the allotment control record?